



HHS TRANSMITTAL 96.1
Departmental Accounting Manual
Issue Date: 07/12/96

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Material transmitted

HHS Exhibit 4-20-A, HHS Standard General Ledger Chart of Accounts,
(pages 1-2 and 9-14).
Chapter 4-50, Object Class Codes, (pages 1-68).
HHS Exhibit 5-30-A, Federal Agencies' Centralized Trial-Balance
System (FACTS) - HHS Standard General Ledger
Accounts Crosswalked to Treasury Accounts
(pages 1-2).

Material superseded

HHS Exhibit 4-20-A	(pages 1 - 2 : 95.1).
	9 - 13 : 95.1).
Chapter 4-50	(pages 1 - 4 : 94.1).
	(page 5 : 95.1).
	(pages 6 - 9 : 94.1).
	(pages 10 - 11 : 95.1).
	(pages 12 - 27 : 94.1).
	(page 28 : 95.1).
	(pages 29 - 33 : 94.1).
	(pages 34 - 37 : 95.1).
	(page 38 : 94.1).
	(pages 39 - 44 : 95.1).
	(page 45 - 63 : 94.1).
	(pages 64 - 68 : 95.1).
HHS Exhibit 5-30-A	(page 1 : 95.2).

Background

HHS Exhibits 4-20-A and 5-30-A are being revised to conform the HHS Interest Receivable General Ledger accounts (1320 and 1330 series of accounts) to Treasury SGL Interest Receivable accounts in the 1340 series; and to reclassify the Loan Receivable - Current account from 1362 to 135A.

Further, new accounts 4215 and 4225 have been added and minor editorial changes have been made to HHS Exhibit 4-20-A to conform the HHS general ledger account titles to the Government-wide SGL account titles for accounts 4118, 4121, 4141, 4142, 4150, 4160, 4170, 4180, 4190, 4201, 4273, 4650, 4870, 4880, 6000, 6320 and 6330.

Chapter 4-50 is being revised to conform to the June 1995 revision of OMB Circular No. A-11 which primarily consists of changes to object class 25 (including adding new OMB prescribed subobject class series 25.6, 25.7, and 25.8), the adding of new subobject class 90.0, the deletion of subobject classes in 11 and 41, and some minor modifications in the definitions of object classes 11, 24, 26, 31, 32, 41 and 61. These changes are effective for FY 1997 with an implementation date of October 1, 1996. Chapter 4-50 is being reissued in its entirety to conform the chapter with the A-11 object class definitions; to restructure and/or delete existing subobject classes; and to add new object classes as follows:

- 11.10 Personnel compensation - Full-time permanent (11.1S deleted)
- 11.30 Personnel compensation - Other than full-time permanent (11.3S deleted)
- 11.50 Other personnel compensation -Revised

- 25.10 Advisory and assistance services - Revised
- 25.20 Other services - Revised
- 25.30 Purchase of goods and services from Government accounts - Revised
- 25.40 Operation and maintenance of facilities - Revised
- 25.60 Medical care - New
- 25.70 Operation and maintenance of equipment - New
- 25.80 Subsistence and support of persons - New
- 25.90 Reserved for local use and other - Revised

- 31.90 Non-capitalized equipment - Revised

- 41.70 Subsidies and gratuity payments (41.76, 41.77, 41.78, 41.79 deleted)
- 41.80 Tribal payments (IHS usage only) - New

- 90.0 Below reporting threshold - New

Itemized on pages 1 through 7 of the attachment to this transmittal are crosswalks between new and old subobject class codes (pages 1 through 4) and crosswalks between old and new subobject class codes (pages 5 through 7). Changed items, deleted items and new items are contained in the crosswalks.

Filing Instructions

Retain both the old and new versions of HHS Exhibits 4-20-A and 5-30-A along with Chapter 4-50 because the superseded material is in effect until September 30, 1996 with the revised material effective October 1, 1996. At that time, remove the superseded HHS Exhibits and Chapter and replace them with the revised material. Post receipt of this transmittal to the HHS Checklist of Transmittals and file this transmittal in sequential order after the checklist. Please note that Transmittal 96.1 follows Transmittal 95.4.

George H. Strader
Deputy Assistant Secretary, Finance

Attachment

Distribution: MS: HRCF 101

CROSSWALK BETWEEN NEW AND OLD OBJECT CLASSES
(NEW CODE SEQUENCE ORDER - CHANGES AND NEW ITEMS ONLY)

<u>NEW</u>	<u>OLD</u>	
11.10		<u>Personnel compensation - Full-time permanent</u>
DELETED	11.1S	PMRS pay
11.30		<u>Personnel compensation - Other than full-time permanent</u>
DELETED	11.3S	PMRS pay
11.50		<u>Other personnel compensation</u>
11.5N	11.5N	Cash awards, grades 13-15
11.5S	11.5S	Cash awards, below grade 13
11.5T	11.5T	Performance awards, grades 13-15
11.5U	11.5U	Performance awards, below grade 13
25.10		<u>Advisory and assistance services</u> - Obligations for advisory and assistance services acquired by contract from non-governmental sources.
25.17	25.65, .6C	Studies in support of IT (ADP and TC) activities - includes management or feasibility studies; technology forecasts, requirements definition and advice on TC planning.
25.20		<u>Other Services</u> - Obligations for contractual services with the private sector that are not otherwise classified.
25.22	25.61, .63, .65, .6B, .6C, .6Z	IT (ADP and TC) services - includes ADP time; ADP and TC systems analysis, programming, design and engineering; related commercial training; advice on TC planning; and any other IT related services directly obtained from commercial services.
25.2W	25.2W, .3M	Tuition and registration fees via HHS Automated Training System (A-Train) or by other authorized means.

CROSSWALK BETWEEN NEW AND OLD OBJECT CLASSES
(NEW CODE SEQUENCE ORDER - CHANGES AND NEW ITEMS ONLY)

<u>NEW</u>	<u>OLD</u>	
25.30		<u>Purchase of goods and services from Federal agencies or accounts</u>
25.3P	25.66, .68	IT (ADP and TC) inter-agency services
25.3Q	25.67, .6D	IT (ADP and TC) intra-agency services
25.40		<u>Operation and maintenance of facilities</u> - Includes obligations for the operation and maintenance of facilities when done by contract, including Government-owned contractor-operated facilities (GOCOs).
25.41	25.73	Building repairs/alterations (see 25.43 for security-related)
25.42	25.3D	Building repairs/alterations and other non-recurring services by GSA (see 25.44 for security-related)
25.43	25.77	Security-related building alterations
25.44	25.3F	Security-related building alterations by GSA
25.46	25.74	Parking facility management
25.47	25.7T	Maintenance of buildings and grounds
25.48	25.75	Guard services
25.49	25.78	Cleaning services
25.4A	25.7B	Laundry and towel services
25.4B	25.7C	Pest control services
25.4Z	25.7Z	All other operation and maintenance of facilities
25.60		<u>Medical care</u>
25.6E	25.24	State agency services (HCFA and FDA usage only)
25.6F	25.25	Medicare part A intermediaries (HCFA usage only)
25.6G	25.26	Medicare part B carriers (HCFA usage only)
25.6H	25.27	IHS fiscal intermediaries (IHS usage only)
25.6Q	25.2K	Laboratory and testing services
25.6R	25.2L	Medical health services (including medical advisors)
25.6S	25.2M	Nurse visits and services - HHS facilities
25.6T	25.2N	Physicians visits and services - HHS facilities
25.6U	25.2P	Purchase of vital record transcripts
25.6V	25.2Q	Rehabilitation services

CROSSWALK BETWEEN NEW AND OLD OBJECT CLASSES
(NEW CODE SEQUENCE ORDER - CHANGES AND NEW ITEMS ONLY)

<u>NEW</u>	<u>OLD</u>	
25.6W	NEW	Inpatient care at Federal hospitals (inter-agency services)
25.6Z	NEW	All other medical care
25.70		<u>Operation and maintenance of equipment</u>
25.71	25.2S, .3J	Storage of household goods (other than new employee)
25.72	25.2T, .3K	Storage of household goods (new employee)
25.79	25.2R, .3H	Storage and care of vehicles
25.7Y	25.62, .6A	IT (ADP and TC) systems operations and maintenance
25.80		<u>Subsistence and support of persons</u>
25.81	25.28, .3G	Subsistence and support of persons
25.90	25.80	<u>Reserved for local use and other</u>
<p>NOTE: No codes have been assigned to the "Reserved for local use" classification. It is reserved for special purpose local OPDIV use <u>only</u> when approved by the Office of Financial Policy (a detailed crosswalk for A-11 reporting purposes must be furnished as part of the approval process).</p> <p>The "Other" classification reserves the use of subobject class 25.9Z, Estimated lump sum (blanket monthly accruals) which for A-11 reporting purposes is included as part object class 25.20 totals.</p>		
31.90		<u>Non-capitalized equipment</u>
31.9C	25.2Y, part of 31.9F	ADP software
31.9D	part of 31.9G	TC software

CROSSWALK BETWEEN NEW AND OLD OBJECT CLASSES
(NEW CODE SEQUENCE ORDER - CHANGES AND NEW ITEMS ONLY)

<u>NEW</u>	<u>OLD</u>	
41.70		<u>Subsidies and gratuity payments</u>
DELETED	41.76	SSI immediate payments
DELETED	41.77	SSI emergency advance payments
DELETED	41.78	RSI immediate payments
DELETED	41.79	DI immediate payments
41.80	NEW	<u>Tribal payments (IHS usage only)</u>
41.81	NEW	Title III tribal health administration
41.82	NEW	Title III tribal health services operations
41.83	NEW	Title III tribal training - Employee and leader
41.84	NEW	Title III tribal grants - Other
41.85	NEW	Title III tribal indirect cost
41.8A	NEW	Title I tribal health administration
41.8B	NEW	Title I tribal health services operations
41.8C	NEW	Title I tribal training - Employee and leader
41.8D	NEW	Title I tribal - Other
41.8E	NEW	Title I tribal indirect cost
90		<u>Other</u>
90.0	NEW	<u>Below reporting threshold (used for A-11 reporting purposes only)</u>

CROSSWALK BETWEEN OLD AND NEW OBJECT CLASSES
(OLD CODE SEQUENCE ORDER - CHANGES AND NEW ITEMS ONLY)

<u>OLD</u>	<u>NEW</u>	
11.1S	DELETED	PMRS pay - Full-time permanent
11.3S	DELETED	PMRS pay - Other than full-time permanent
11.5N	11.5N	Cash awards, grades 13-15
11.5S	11.5S	Cash awards, below grade 13
11.5T	11.5T	Performance awards, grades 13-15
11.5U	11.5U	Performance awards, below grade 1311.5N
25.24	25.6E	State agency services (HCFA & FDA usage only)
25.25	25.6F	Medicare part A intermediaries (HCFA usage only)
25.26	25.6G	Medicare part B carriers (HCFA usage only)
25.27	25.6H	IHS fiscal intermediaries (IHS usage only)
25.28	25.81	Subsistence and support of persons
25.2K	25.6Q	Laboratory and testing services
25.2L	25.6R	Medical Health Services (including medical advisors)
25.2M	25.6S	Nurse visits and services - HHS facilities
25.2N	25.6T	Physicians visits and services - HHS facilities
25.2P	25.6U	Purchase of vital record transcripts
25.2Q	25.6V	Rehabilitation services
25.2R	25.79	Storage and care of vehicles
25.2S	25.71	Storage of household goods (other than new employee)
25.2T	25.72	Storage of household goods (new employee)
25.2Y	31.9C	ADP software
25.3D	25.42	Building repairs/alterations and other non-recurring services by GSA
25.3F	25.44	Security-related building alterations by GSA
25.3G	25.81	Subsistence and support of persons
25.3H	25.79	Storage and care of vehicles
25.3J	25.71	Storage of household goods (other than new employee)
25.3K	25.72	Storage of household goods (new employee)
25.3M	25.2W	Tuition and registration fees via HHS Automated Training System (A-Train) or by other authorized means
25.61	25.22	IT (ADP) services (includes ADP time)
25.62	25.7Y	IT (ADP) systems operations and maintenance
25.63	25.22	IT (ADP) services (systems analysis, programming, design and engineering)
25.65	25.17	IT (ADP) studies

CROSSWALK BETWEEN OLD AND NEW OBJECT CLASSES
(OLD CODE SEQUENCE ORDER - CHANGES AND NEW ITEMS ONLY)

<u>OLD</u>	<u>NEW</u>	
	25.22	IT (ADP) services (other IT related services)
25.66	25.3P	IT (ADP) inter-agency services
25.67	25.3Q	IT (ADP) intra-agency services
25.68	25.3P	Other IT (ADP) governmental services
25.6A	25.7Y	IT (TC) systems operations and maintenance
25.6B	25.22	IT (TC) services (systems analysis, programming, design and engineering)
25.6C	25.17,	IT (TC) studies
	25.22	IT (TC) services (TC planning)
25.6D	25.3Q	IT (TC) intra-agency services
25.6Z	25.22	IT (ADP and TC) services (Other)
25.73	25.41	Building repairs/alterations (see 25.43 for security-related)
25.74	25.46	Parking facility management
25.75	25.48	Guard services
25.77	25.43	Security-related building alterations
25.78	25.49	Cleaning services
25.7B	25.4A	Laundry and towel services
25.7C	25.4B	Pest control services
25.7T	25.47	Maintenance of buildings and grounds
25.7Z	25.4Z	All other operation and maintenance of facilities
25.80	25.90	Reserved for local use and other
31.9F (software portion only)	31.9C	ADP software
31.9G (software portion only)	31.9D	TC software
41.76	DELETED	SSI immediate payments
41.77	DELETED	SSI emergency advance payments
41.78	DELETED	RSI immediate payments
41.79	DELETED	DI immediate payments

CROSSWALK BETWEEN OLD AND NEW OBJECT CLASSES
(OLD CODE SEQUENCE ORDER - CHANGES AND NEW ITEMS ONLY)

<u>OLD</u>	<u>NEW</u>	
<u>New Object and Subobject Class Codes Added</u>		
NEW	25.60	Medical care (NOTE: 25.60 was previously classified in HHS systems as Information Technology Systems)
NEW	25.6W	Inpatient care at Federal hospitals (inter-agency services)
NEW	25.6Z	All other
NEW	25.70	Operation and maintenance of equipment (NOTE: 25.70 was previously classified in HHS systems Operation and Maintenance of Facilities - Private Sector)
NEW	25.80	Subsistence and support of persons (NOTE: 25.80 was previously reserved in HHS systems for local use)
NEW	41.80	Tribal payments (IHS usage only).
NEW	41.81	Title III tribal health administration
NEW	41.82	Title III tribal health services operations
NEW	41.83	Title III tribal training - Employee and leader
NEW	41.84	Title III tribal grants - Other
NEW	41.85	Title III tribal indirect cost
NEW	41.8A	Title I tribal health administration
NEW	41.8B	Title I tribal health services operations
NEW	41.8C	Title I tribal training - Employee and leader
NEW	41.8D	Title III tribal - Other
NEW	41.8E	Title III tribal indirect cost
NEW	90.0	Below reporting threshold (Object class 90, Other, redefined to include 90.0)